

Syllabus for: (name of class) Principles of Accounting

Semester & Year:	Spring 2013
Course ID and Section Number:	BUS-1B-E2519
Number of Credits/Units:	4
Day/Time:	Mon. & Wed. 8:20 – 11:30 a.m.
Location:	FM107
Instructor's Name:	Pamela Netzow
Contact Information:	Office location and hours: Mon. 12:30 – 4:00 p.m. AT100 Phone: Assoc. Fac. Office 476-4514; 267-4003 (cell) Email: Pamela-Netzow@redwoods.edu

Course Description (catalog description as described in course outline): A continuation of BUS-1A with emphasis on managerial accounting. The statement of cash flows and methods to analyze financial statements are emphasized. Control accounting includes cost systems, budgetary control, and standard cost systems. Managerial decision-making considers cost, revenue concepts, and preparation of reports and special analysis.

Student Learning Outcomes (as described in course outline) :

Upon successful completion of this course (grade of C or above), students will be able to do the following:

1. Explain and apply corporate accounting standards to investments, stocks, and bonds.
2. Explain and apply standard cost accounting methods.
3. Explain and apply methods of budgetary control.
4. Construct and analyze financial statements and ratios.

Special accommodations: College of the Redwoods complies with the Americans with Disabilities Act in making reasonable accommodations for qualified students with disabilities. Please present your written accommodation request at least one week before the first test so that necessary arrangements can be made. No last-minute arrangements or post-test adjustments will be made. If you have a disability or believe you might benefit from disability related services and may need accommodations, please see me or contact Disabled Students Programs and Services. Students may make requests for alternative media by contacting DSPS.

Academic Misconduct: Cheating, plagiarism, collusion, abuse of resource materials, computer misuse, fabrication or falsification, multiple submissions, complicity in academic misconduct, and/ or bearing false witness will not be tolerated. Violations will be dealt with according to the procedures and sanctions proscribed by the College of the Redwoods. Students caught plagiarizing or cheating on exams will receive an "F" in the course.

The student code of conduct is available on the College of the Redwoods website at:
<http://www.redwoods.edu/District/Board/New/Chapter5/Ap5500.pdf>

College of the Redwoods is committed to equal opportunity in employment, admission to the college, and in the conduct of all of its programs and activities.

COLLEGE OF THE REDWOODS
BUS 1B Principles of Accounting
SYLLABUS

Spring 2013 Section # E2519
Instructor: Pamela Netzow
Email: Pamela-Netzow@redwoods.edu

Required textbook: Fundamental Accounting Principles (20th edition) by: Larson, Wild, Chiappetta; McGraw-Hill Publishers, ISBN: 0077505999 or 9780077505998, **loose leaf, with Plus.**
We cover Chapters 13 through 25 in this course.

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Course Objectives & Structure

Accounting is the common language of organizations: businesses, not-for-profits, or governments. The basic principles of accounting provide a common ground for communication. The objective of this course is for you to learn, understand and to apply those basic principles. In addition to specific accounting curriculum objectives identified in the Course Outline, broad course objectives include the development of learning, thinking, communication and teamwork skills. In accounting, new concepts build on those that have been learned before. Therefore, it is essential you keep current in this course. You will be required to communicate your knowledge clearly by completing assignments and assessments.

Participation

It is important you attend class. Many of the concepts build upon each other and must be learned in a sequential order. Role will be taken. Approximately half of class time is spent in group work in labs which are interspersed throughout the lectures on the material. Participation and attendance are critical to your success in this class. You are required to use pencils, erasers, paper, a ruler (straight edge) and a calculator in labs. Two and three column ledger paper is preferred by many students.

IMPORTANT-EXCESSIVE ABSENCES: after four class meetings or required assignments are missed, students may be dropped from the roster by the instructor, through the tenth week of the course.

Time Commitment:

The estimated time requirement for successful completion of this course is 12 – 15 hours per week.

Evaluation & Assignments

Grades are earned as follows:

- Participation comprises 20% of your grade.
- Homework comprises 40% of your grade.
- Exams comprise 40% of your grade.

The following grade scale will be used:

90 - 100% A
80 - 89% B
70 - 79% C
60 - 69% D

Plus and minus grade will be given (A- through C+).

Homework

You are responsible for reading each chapter in the textbook prior to the lecture date for that chapter. We will be using the web based interactive assignment and assessment tool: Plus, which includes an eBook. You will need to register at a URL which will be provided to you on or before the first day of the term. You will also find this link to in the Menu options in the Home Page of our MyCR website. A Access Code card is included with the required loose leaf text. Twenty points are possible for the interactive homework for each chapter. **Homework may also be done manually. Please contact the instructor immediately if you plan to use the manual method, to make specific arrangements.**

Make-up Policy

Late homework may be accepted if there is a compelling reason for the delay. Credit points may be capped. You are required to sit for exams on the scheduled dates. A make-up exam may be allowed in extraordinary circumstances.

If you must miss a class

You are encouraged to log onto the MyCR site for this class and utilize, in the Lessons module, the PowerPoint slides and other valuable resources related to the chapters covered in the class(es) you miss. You must read each chapter. You may access and complete your homework assignments online in your account.
You need not fall behind in class if you follow the above instructions for missed classes.

Disabled Student Accommodations

If you have a learning disability or other special needs contact the instructor or Disabled Students Programs and Services at: www.redwoods.edu/district/dsps/

Telephone (707) 476-4280

TTY (707) 476-4284

Academic Integrity

The College of the Redwoods Policy on the Integrity of Scholarship contained in the College Catalog is an explicit part of this course. Deviation from the standards of this policy will result in a grade of F for the course. The College may also decide to apply additional penalties. If you have any doubts about whether a particular activity violated the academic integrity policy, please consult the instructor to obtain an interpretation. If anyone is found cheating, all parties will be dropped from the class immediately and receive a grade of F for the course.

Student Code of Conduct

Consistent with the College of the Redwoods mission is an expectation that students will govern themselves in terms of appropriate behavior with emphasis on self-respect and respect for others. It is the practice of the College to respect the properly exercised rights of its students.

Students are expected to follow College of the Redwoods Student Code of Conduct Standards. Disruptive student behavior in the classroom will not be tolerated. Any infraction will be treated as serious, with one verbal or written warning that repetition or continuation of certain conduct may be cause for disciplinary action.

See Class Schedule next page.

Week	Date	Chapter	Topic	HOMework FOR ALL CHAPTERS: <u>Read each chapter before each lecture !!!</u> Submit homework below by due date. All deadlines = 11:50 pm.
1	1/14 & 16	13	Mon: Accounting for Corporations Wed: Accounting for Corporations	Ch. 13 homework due 1/20
2	1/21 & 23	Hol/14	Mon: Dr. King Jr. Holiday Wed: Long-Term Liabilities	
3	1/28 & 1/30	14/15	Mon: Long-Term Liabilities Wed: Investments	Ch. 14 homework due 1/29
4	2/4 & 6	15/16	Mon: Investments Wed: Statement of Cash Flows	Ch. 15 homework due 2/5
5	2/11 & 13	16/Exam	Mon: Statement of Cash Flows Wed: Review 1hr. Exam 2 hrs.	Ch. 16 homework due 2/12
6	2/18 & 20	Hol/17	Mon: Pres. Day Holiday Wed: Analyzing Financial Stmts.	
7	2/25 & 27	17/18	Mon: Analyzing Financial Stmts. Wed: Managerial Acctg. Concepts	Ch. 17 homework due 2/26
8	3/4 & 6	18/19	Mon: Managerial Acctg. Concepts Wed: Job Order Cost Accounting	Ch. 18 homework due 3/5
9	3/11 - 15		SPRING BREAK	
10	3/18 & 20	19/20	Mon: Job Order Cost Accounting Wed: Process Cost Accounting	Ch. 19 homework due 3/19
11	3/25 & 27	20/Exam	Mon: Process Cost Accounting Wed: Review 1hr. Exam 2 hrs.	Ch. 20 homework due 3/26
12	4/1 & 3	21	Cost Allocation	Ch. 21 homework due 4/7
13	4/8 & 10	22	Cost Volume Profit Analysis	Ch. 22 homework due 4/14
14	4/15 & 17	23	Master Budgets & Planning	Ch. 23 homework due 4/21
15	4/22 & 24	24	Flexible Budgets & Standard Costs	Ch. 24 homework due 4/28
16	4/29 & 5/1	25	Mon: Capital Budget Wed: Review for Exam	Ch. 25 homework due 5/5
17	FINALS WK 5/6 - 10	EXAM 5/6	Monday 5/6 8:30 – 10:30 Final Exam – Chapters 21-25	

*Students are responsible for any changes to this schedule.